

COMMONWEALTH OF MASSACHUSETTS
FY2002 GAAP REPORTING TRANSMITTAL
DEPARTMENT/ORG:

TO: Financial Reporting and Analysis Bureau
Office of the Comptroller
One Ashburton Place - 9th Floor
Boston, MA 02108

Attention: Cathy Digianni

Date
Received
by FRAB: _____

FROM: Name: _____
Title: _____
Telephone: _____

, Primary GAAP Liaison

We enclose the following GAAP information as of June 30, 2002:

	Completed	Not Applicable	Verified by FRAB
Decentralized/multi-facility forms	_____	_____	_____
Accounts Receivable:			
RPT286F	_____	_____	_____
Accounts Receivable Analysis Form	_____	_____	_____
Method for Estimating Uncollectible and Deferred Revenue	_____	_____	_____
Fixed Asset Disposals	_____	_____	_____
Assets Held in Trust	_____	_____	_____
Materials and Supplies	_____	_____	_____
Other: _____	_____	_____	_____
_____	_____	_____	_____
PREPARED BY: _____	DATE: _____		
APPROVED BY: _____	DATE: _____		

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COMMONWEALTH OF MASSACHUSETTS
FY2002 ACCOUNTS RECEIVABLE ANALYSIS
DEPARTMENT/ORG: _____

1. FUND _____ REVENUE SOURCE _____ CONDITION # _____
EXPLANATION:

2. FUND _____ REVENUE SOURCE _____ CONDITION # _____
EXPLANATION:

3. FUND _____ REVENUE SOURCE _____ CONDITION # _____
EXPLANATION:

4. FUND _____ REVENUE SOURCE _____ CONDITION # _____
EXPLANATION:

ANALYSIS

CONDITIONS: #1-Change between FY2001 and FY2002 revenue is > 25% and \$10,000,000.
#2-FY2002 revenue is > \$5,000,000 and there is no AR amount.
#3-Receiveable is > \$2,500,000 and > 25% of FY2002 revenue.
#4-Uncollectible is > \$500,000 and > 25% of the AR amount.
#5-Deferred revenue is > \$500,000 and >25% of the AR amount.

All items meeting these conditions are addressed on AR Analysis Work page(s) _____ through _____

DEPARTMENT CONTACTS:

PREPARED BY: _____ DATE: _____ TELEPHONE: _____

APPROVED BY: _____ DATE: _____

COMMONWEALTH OF MASSACHUSETTS
FY 2002 METHODS FOR ESTIMATING UNCOLLECTIBLES AND DEFERRED REVENUE
DEPARTMENT/ORG: _____

UNCOLLECTIBLES ESTIMATION METHOD(S):

DEFERRED REVENUE ESTIMATION METHOD(S):

When different policies are used for different revenue source codes, each policy, and the funds and revenues source codes to which it applies, must be described.

DEPARTMENT CONTACTS:

PREPARED BY:	_____	DATE:	_____	TELEPHONE:	_____
APPROVED BY:	_____	DATE:	_____		

COMMONWEALTH OF MASSACHUSETTS
FY2002 FIXED ASSET DISPOSALS
DEPARTMENT/ORG:

List fixed assets disposed (recored by an FD document) and disposal method and sales price received.
Ensure all FD's / disposals are entered in MMARS.

	<u>DATE:</u>	<u>ASSET DISPOSED</u>	<u>Fixed Asset # (FA #)</u>	<u>SALES PRICE</u>	<u>METHOD OF DISPOSAL</u>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Description: _____

PREPARED BY _____ DATE: _____ TELEPHONE: _____
APPROVED BY _____ DATE: _____

COMMONWEALTH OF MASSACHUSETTS
FY2002 ASSETS HELD IN TRUST
DEPARTMENT/ORG:

DESCRIPTION	JUNE 30, 2001	ADDITIONS	DELETIONS	JUNE 30, 2002
1 _____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____
TOTALS:	=====	=====	=====	=====
PRIOR YEAR TOTALS:	=====	=====	=====	=====

EXPLANATIONS FOR SIGNIFICANT DIFFERENCES IN TOTALS:

- CRITERIA:
1. FY2002's balance is \$500,000 greater or less than the FY2001 balance.
 2. FY2002 additions or deletions are more than \$1,000,000 and 25% greater or less than the corresponding amount reported in FY2001.

PREPARED BY _____ DATE: _____ TELEPHONE: _____

APPROVED BY _____ DATE: _____

COMMONWEALTH OF MASSACHUSETTS
FY2002 MATERIALS AND SUPPLIES
DEPARTMENT/ORG:

DESCRIPTION	AMOUNT AT JUNE 30,2002	MMARS FUND	APPROPRIATION ACCOUNT
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10			
TOTAL:			

PHYSICAL INVENTORY DATE:

COST FLOW METHOD: _____ PRICING ASSUMPTION: _____

MATERIALS AND SUPPLIES CONTROL SYSTEM DESCRIPTION
(A SEPARATE NARRATIVE MAY BE ATTACHED):

DEPARTMENT CONTACTS:

PREPARED BY: _____ DATE: _____ TELEPHONE: _____

APPROVED BY: _____ DATE: _____

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